

HOUSE BILL 1097

By Buck

AN ACT to amend Tennessee Code Annotated, Title 67,
relative to taxation of farm equipment and
machinery.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-102, is amended by adding to the end of the definition of "Farm equipment and machinery", subdivision (16), the following language:

Notwithstanding the foregoing provisions, flat bed trailers used for over-the-road transportation in the nursery business or the cattle business shall be considered "farm equipment and machinery".

SECTION 2. This act shall take effect July 1, 2007, the public welfare requiring it.